

## **REMARKS**

The Office Action dated October 24, 2006, has been received and carefully noted. The following remarks together with the attached Declaration and Request for Continued Examination (RCE) are submitted as a full and complete response thereto.

Claims 7, 11, and 13 are currently pending. No claims stand allowed. Remarks addressing the Examiner's rejections of these claims were submitted in the Response to Final Action filed February 26, 2007, which is incorporated by the concurrent filing of a Request for Continued Examination. Thus, further repetition of the same remarks would be redundant.

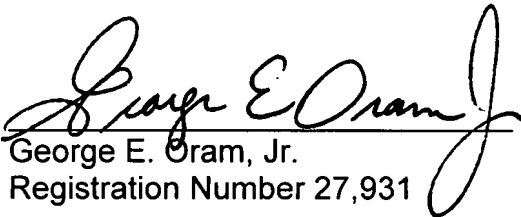
However, as set forth in the Response of February 26, 2007, and as noted in the Advisory Action of March 27, 2007, a Declaration was to have been submitted. Attached herewith is a Declaration of Mr. Kingo Suzuki setting forth experimental and photographic evidence that the etching procedure of the primary reference and the experimental procedure of the present invention provide substantially different results.

Accordingly, the Examiner is respectfully requested to consider the Remarks of the Response filed February 26, 2007, together with the attached Declaration and withdraw all of the rejections.

If for any reason, the Examiner considers that the application is not now totally in condition for Allowance, the Examiner is respectfully requested to call the undersigned to arrange for a telephone interview to expedite the disposition of this case.

In the event that this paper is not considered to be timely filed, an appropriate extension of time is requested. Any fees for such an extension, together with any additional fees that may be due with respect to this paper, may be charged to Deposit Account No. 01-2300, referencing Attorney Docket Number 107242-00005.

Respectfully submitted,

  
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Enclosure: Declaration Under 37 C.F.R. § 1.132